

(3) For each CAS-covered contract, the applicable cost of capital committed to facilities for a given cost accounting period is the sum of the products obtained by multiplying the amount of allocation base units (such as direct labor hours, or dollars of total cost input) identified with the contract for the cost accounting period by the facilities capital cost of money factor for the corresponding indirect cost pool. In the case of process cost accounting systems, the contracting parties may agree to substitute an appropriate statistical measure for the allocation base units identified with the contract.

**9904.414-60 Illustrations.**

The use of Form CASB CMF and other computations anticipated for this Cost Accounting Standard are illustrated in appendix B to 9904.414.

**9904.414-61 Interpretation. [Reserved]**

**9904.414-62 Exemption.**

(a) For contractors who are not subject to full CAS-coverage as of the date of publication of this part 99 as a final rule, this Standard shall apply only to those fully-covered contracts with subsequent dates of award and pricing certification.

(b) This Standard shall not apply where compensation for the use of tangible capital assets is based on use rates or allowances provided for by other appropriate Federal procurement regulations such as those governing:

- (1) Educational institutions,
- (2) State, local, and federally recognized Indian tribal governments, or
- (3) Construction equipment rates (see 48 CFR 31.105(d)).

**9904.414-63 Effective date.**

This Standard is effective as of April 17, 1992.

APPENDIX A TO 9904.414—INSTRUCTIONS FOR  
FORM CASB CMF